

# S C H E M E

For preventing a further Increase

OF THE

## NATIONAL DEBT,

And for Reducing the same.

Inscribed to the

RIGHT HONOURABLE

PHILIP DORMER STANHOPE,

Earl of CHESTERFIELD, &c.

By BOURCHIER CLEEVE, Esq;

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The THIRD EDITION, with an Answer to a Letter to BOURCHIER CLEEVE, Esq; by the Author of the *Calculations of the present Taxes, paid by a Family of each Rank, Degree or Class.*

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*As Custom cannot privilege an Error,  
So Novelty cannot prejudice Truth.*

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L O N D O N :

Printed for R. and J. DODSLEY, in Pall-mall.

MDCCLVII.

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FRANCIS DORMER STANHOPE

Earl of CHESTERFIELD, &c.

BY ROBERT CLAY, ESQ.

The Author of the "Practical Treatise on the Management of the National Debt," &c. &c. &c.

As the Author is now residing in the City of London, he may be consulted at his residence, No. 1, Pall Mall East.

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TO THE  
RIGHT HONOURABLE  
PHILIP DORMER STANHOPE,  
Earl of CHESTERFIELD, &c.

MY LORD,

THE Regard your Lordship has for the Trade of this Nation, your great Desire of a further Increase thereof, and of our Navigation, as the chief Support and Bulwark of *Great Britain*, and the Knowledge your Lordship hath of the Trade and Commerce of our dangerous and vigilant Rivals therein, together with your accustomed



Affability and Candour in receiving any Scheme proposed for the Good of your Country ; are sufficient Motives for my laying before your Lordship the following Effay, which however imperfect, may find it's Excuse, as proceeding from an honest and laudable Intention in,

RIGHT HONOURABLE

My Lord,

Your Lordship's

*Most faithful*

*and obedient humble Servant,*

Bourchier Cleeve.





**S C H E M E**  
For preventing a further INCREASE  
OF THE  
**N A T I O N A L D E B T,**

And for Reducing the same.

**A**LTHOUGH the Consideration of a Subject of this Nature, falls more immediately within the Province of those who sit at the Helm of State ; yet it may not be inconsistent with the Duty of every good Subject, though but private Men, to make Observations, and deliver their Sentiments to their Superiors upon any thing which they conceive may affect their common Safety, and the Prosperity of the Nation. The Proposer of this Scheme, therefore, humble hopes his Endeavours will be taken as a Testimony of his loyal and honest Zeal, to promote the Glory and Prosperity of the most excellent Prince now reigning over us, and the Establishment of his Royal Progeny to future Generations, and hereby secure and perpetuate the public Safety and Happiness. Towards which End, I must observe, as the taking away of an Evil is, in some Degree, acquiring or doing good,

good, the Reduction of the (a) National Debt (which when it exceeds one hundred Millions may prove a very dangerous Evil, and is dreadful in Prospect) will remove many Difficulties and Mortifications, which not only the Ministry, but also their Royal Master himself meets with in supporting the Government, and protecting the Realm against foreign Powers. Our heavy Burden, of Taxes demands the serious Attention of every Subject who regards his King and the Good of his Country, especially of those whose Time will permit them to give their Thoughts on this Subject, and from many Plans and Schemes sure one might be formed to answer this noble End. It cannot indeed be imagined that a perfect Scheme of this Sort can be struck out by one Person, but from a number of Schemes, it is presumed, a perfect one may be found; which is the sole Motive of my taking Pen in Hand on this Occasion, and I wish my Capacity was equal to my Zeal.

It must be confessed that Oeconomy in public Affairs is infinitely more necessary than in private Life; and of this that worthy Patriot Sir *John Barnard* seems to have been sensible, by his well intended Scheme of Savings by Reduction of Interest: But still a further Improvement is absolutely necessary for the Security of the Nation; for our Taxes are so multiplied by the Increase of our National Debt, that they are now become a Burthen almost insupportable.

THE slow Progress of this Evil renders it the more dangerous, as being scarce liable to Detection until the severe Effect is felt, when perhaps too late for a Remedy: And as the most fatal Disorders, and most difficult to cure in the human Constitution, arise

(a) 'I know we are a rich and wealthy Nation, and have great Resources, but consider what the Sacred History reports of *Solomon*: His Treasures were immense, such as enabled him to build a Temple at *Jerusalem* of almost incredible Value. Yet his Riches have long since vanished, the Place where the Temple stood, and even *Jerusalem* itself that contained it, is scarcely now to be found. God forbid that this should ever be our Case, by going beyond our Strength.'

from

from a long, slow, and imperceptible bad Habit ; so likewise do those in our political Constitution.

THE Reduction of the National Debt, to, at least, 40,000,000, is very essential towards making us a happy People, (which sure is not so difficult to effect as some may imagine), for hereby the great Increase of our Commerce will render this Nation the GRAND MART of the World ; and by the great Increase of our Navigation we shall be able to navigate our Ships as cheap as (if not cheaper than) the *French, Dutch*, or any other Nation ; likewise to sell our Manufactures on as good Terms as any other People whatsoever : An Affair of so great Consequence merits the serious Thoughts of the Legislature.

I SHALL take the Liberty to introduce an Observation on the *French Trade* made by an elderly Merchant of great Veracity in the Year 1745 ; that he remembered when all the Ports in *France* together did not send yearly fifty Sail of Ships to the *West-Indies*, and he lived to see the Number increase gradually to upwards of two hundred Sail fitted out from one Port only to the *West-Indies*. (b)

THIS

(b) \* The great Attention to Commerce in the *French*, was chiefly countenanced by *Lewis* the XIVth, assisted by the Vigilance of *Monfieur Colbert*, “ who greatly augmented the Trade of *France*, by causing it to flourish in all the four Quarters of the World. That the grand System of Policy, in *France*, is still to increase her Commerce, and raise her maritime Powers to a Superiority over those of *England* and *Holland*, appears from the concurring Sentiments of all their ablest Writers upon those Topics. *Monfieur Desfander*, in his Address to the late Count de *Maurepas*, Secretary of State and of the Marine in *France*, says, I cannot help telling you, Sir, that maritime power is the Pillar, the Support of the State ; and that when it shall be numerous, and under a proper Regulation, it will be able to give Laws to all the maritime Powers in *Europe* ; the State itself will be secure, having nothing to fear.—And in another Place he says : All the Nations of Antiquity, that were desirous of raising an universal Reputation, and to distinguish themselves above others, have cultivated a maritime Force ; and the more they have cultivated it, the greater Power and Authority they acquired. Amongst the *Greeks*, *Themistocles*, and *Pompey* among the *Romans*, said loudly, that whoever would command the Continent must begin the Command at Sea. The great *Colbert*, in order to effect this, carefully informed himself of the several Sorts of *British* Manufactures

\* See *Posslethwayt's* short State of the Progress of the *French Trade* and Navigation.



THIS great Increase of the *French* Navigation and Trade, was chiefly owing to their underselling us in most *West-India* Commodities, especially Sugars, Cotton, Indigo, and all *West-India* Goods, by which *France* is become now the greatest Market in the World; which is not to be wondered at, as their outward bound Cargoes cost them twenty *per Cent.* less upon an Average, than our outward bound Cargoes do us; consequently they can afford to undersell us in all their Returns.

SHOULD it be said, that Trade in general is increased in *Europe*, I wish we could say our Trade and Navigation is increased in the same Degree as the *French* Trade is; but this no one can presume to say. As Reflections on this Topic seem to me to have been quite neglected, the Consequence thereof, (if not taken timely into Consideration) will be, that the *French*, in a few Years Commerce, will leave us little enough to look after.

THEREFORE, after deliberating upon many Schemes, and turning my Thoughts upon many Ways, to bring about so desirable a Thing as the Increase of our Trade and Navigation; I could not fix upon any Plan so easy as that of Sir *Matthew Decker*, Bart. which is, a total Alteration of the present System of raising the Supplies, by abolishing all Duties, Excises, and Taxes, and rais-

‘ factures sold in every foreign Market, whereof he had Pieces and Patterns brought him. Having  
 ‘ by this Means, made himself acquainted with the different Kind of Goods wanted in the several  
 ‘ Markets of *Europe*, *Asia* and *Africa*, he erected particular Works for making those very Goods,  
 ‘ and what was another Master-stroke in Politics, he wisely encouraged the Merchants to export  
 ‘ them, by causing Credit to be given them out of the public Stock, that is, by the King, even till  
 ‘ the Return of these Goods came home. This was particularly done with regard to the *Turkey*  
 ‘ Merchants of *Marseilles*, who had Credit out of the Royal Treasury, till the Return of their Ships  
 ‘ from *Smyrna* and *Scanderoon*; by which politic Encouragement, the Merchants of *Marseilles* first  
 ‘ supplanted the *English* in the *Levant* Trade, wherein, we are too sensible, they have surprisngly  
 ‘ increased ever since. They have also greatly supplanted the *English* in the Woollen Manufactures  
 ‘ at the Markets of *Spain*, *Portugal*, and *Italy*.

‘ Cardinal *Fleury* daily finding the Benefit accruing to the *French* Nation by Commerce, formed  
 ‘ his grand Scheme of augmenting it even to buy Tobacco at the first Hand.

ing

ing the Supplies by one general Tax. This would make the Nation a Kind of Free Port, which would render it in a few Years the GRAND MAGAZINE of the World. (c)

MANY Objections have been made to Sir *Matthew Decker's* Scheme, and some of them very frivolous, not worth mentioning; the three most material I will mention, in order to obviate, viz. the First, That the Ministry will lose their Power; the Second, That the Ministry, and those in great Places, will not then have so many Ways of serving their Friends; and the Third, That such a Scheme will hurt those who now enjoy Places, Salaries, or have reversionary Grants under the Government, as most Places will then be rendered useless.

To remove these Difficulties, I reply to the First, The Ministry would gain Esteem, and have much less Trouble, as they would not every Year be taxing their Fellow-Subjects, which is one chief Cause of the Dislike the independent Part of the Nation have to them; they will thereby have much less Business at Home, more Leisure to pursue the good and true Interest of the Nation, by making foreign Affairs their chief Study, and would prevent many Families from ruining their Fortunes at Elections. To the Second, I make the general Answer now given upon any Complaint to the public Offices; "The Good of the Nation must be first considered." To the Last, my Answer is, I should be sorry to prejudice any one; therefore all those who now enjoy Places, Pensions, or Salaries of any kind, should receive the same during

(c) Sir *Matthew* says, "Observe the positive actual Advantage it will bring; to the *East-India* Company, to the Merchant, to the Consumer of Goods of all Sorts, to the public Funds, and in short to the Nation in general, as well as to the most useful (though at present most unhappy and most burthened part of it) the Poor. Add to this, that it would be a Means of making *Great Britain*, what is called in the Merchantile Stile, a Free Port (a Circumstance very desirable by every Well-wisher to his Country) and then see whether it does not deserve the Care of every worthy Patriot, to make such a Scheme practicable.

their Lives, to be paid out of the Monies raised for the Service of the current Year ; and those who have Reversions of Places on the Decease of the Persons in Possession, should be paid a Sum equal to the full Value of their Grants.

FURTHER, as the *French* now declare they are so well skilled in the State of our Finances (I fear more so than many among us are) that if they can carry on their Trade by neutral Bottoms to keep it alive, and by Threats, or Attempts of Invasions, keep us at the present Expence and annual Increase of our National Debt ; they will fully effect their Purpose.

To frustrate this Scheme of the *French*, I shall begin with the first Part of my Scheme, and recommend that the Legislature raise three Millions at *Lady-day* next, by Annuities on Lives by Lottery not exceeding six and a half *per Cent.* (Foreigners excluded), the Management of this to be conducted by seven Trustees, to be yearly named by his Majesty ; three Lords, two Commoners, and two Persons conversant in Trade, who should act without any Salaries, the whole Expence for the Management of this not to exceed 1000*l.* *per Annum*, viz. for Clerks, 400*l.* *per Annum* ; for Advertisements, Paper, Books and incident Expences, 100*l.* *per Annum* ; for the Broker's Salary, 200*l.* *per Annum* ; for ten Shillings Chair-hire for each Trustee when he attends, 300*l.* Total 1000*l.* The said three Millions to be immediately employed to the paying off the National Debt, not in less Sums than 200,000*l.* at any one Payment ; and when it happens that Stocks are under *Par*, the Trustees shall be impowered to buy in Stocks in the Names of the Lord High Chancellor, the President of the Council, and the Chancellor of the Exchequer for the Time being, in Trust, for the Nation. On the Death of any Annuitant the Trustees to take in such as seem most to their Advantage, but not  
to



to exceed six and a half *per Cent.* Interest, and all Monies arising by new Annuitants, to be appropriated for the further Payment of the National Debt, as soon as the same shall amount to 200,000*l.* and the Trustees to receive the future Dividends, or an adequate Sum, out of the Sum raised for the Service of the current Year, on all Debts they shall pay off, as if the same still existed, to accumulate in order to the further lessening of the National Debt. This would immediately strike our ambitious Adversary with Terror, and in the Course of ten or twelve Years pay off an immense Sum.

I PROCEED next to the other Part of my Scheme, which is for raising annually a large Supply by one single Tax on Houses, to prevent any further Increase of the National Debt; and, according to Sir *Matthew Decker's* Plan, abolish all Duties and Taxes, except such Duties as affect our Manufactures by Exports or Imports, or *French* Commodities, which Duties should be farmed out. (d). Mr. *King* computes the Number of Houses to be 1,240,000, and only 100,000 of them uninhabited. Sir *Matthew Decker* calculates the Number in his Time to be 1,200,000, and uninhabited houses to be 100,000; since his Time a very considerable Number of Houses have been built; to prevent an Over-charge I shall make my calculation from 1,100,000 Houses.

(d) Such on Importation as Addices, Ale, Anvils, old Armour, Arrack (to promote the Rum Trade) Awl Blades, Axes or Hatchets, Backs for Chimneys, Bark of Oak, Bays of Florence, Bells, Books bound and unbound, Bottles, Brushes, Butter, Cabinets, Corn to be limited, Earthen Ware, all *French* Goods in War Time or in Time of Peace, the Duty on *French* Wine to promote the *Portugal* Trade, Callicoes, Muslins, Nails, Paper, Plate wrought, Sail Cloth, wrought Silks, Stockings, Tin, Whalebone cut, Whale Fins. On Exportation, Coals, Lead, Lead Ore, Tin.

| Class | N <sup>o</sup> . |                                                                                                                                                                                                                                                                                                                            | Yearly Tax. | £.  | s.        | d.  |
|-------|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-----|-----------|-----|
|       | 1                | All Peers Seats and Town Houses, Arch-<br>bishops and Bishops Houses — — — — }                                                                                                                                                                                                                                             | 650         | 150 | 97,500    | 0 0 |
|       | 2                | All Houses inhabited by <i>Scotch</i> or <i>Irish</i><br>Peers, General Officers in the Army, Ba-<br>ronets, or any other Persons whose Fortunes<br>are 100,000 <i>l.</i> in freehold and personal<br>Estate, including all Furniture, Plate, and<br>Jewels — — — — }                                                      | 4000        | 80  | 320,000   | 0 0 |
|       | 3                | Admirals, Generals, and Field Officers<br>Houses — — — — }                                                                                                                                                                                                                                                                 | 2000        | 60  | 120,000   | 0 0 |
|       | 4                | Colleges, Inns of Court, Halls, Meeting<br>Houses, and all Places of Divine Worship<br>(the Churches of <i>England</i> and Amba-<br>sadors excepted.) }                                                                                                                                                                    | 500         | 100 | 50,000    | 0 0 |
|       | 5                | All Gentlemen and Ladies Town and<br>Country Houses, who keep their Coach, or<br>any other Carriage, all Clergymen for every<br>Living of upwards of 200 <i>l.</i> per <i>Annum</i> — }                                                                                                                                    | 8000        | 25  | 200,000   | 0 0 |
|       | 6                | Houses belonging to Farms upwards of<br>220 <i>l.</i> per <i>Annum</i> — — — — }                                                                                                                                                                                                                                           | 1200        | 20  | 24,000    | 0 0 |
|       | 7                | All City and Town Houses with more<br>than two Rooms on a Floor, or only two<br>Rooms, if either of them are a Shop or<br>Warehouse, and Clergymen's Livings from<br>100 <i>l.</i> to 200 <i>l.</i> per <i>Annum</i> , or those who<br>have a fixed Sum in Lieu of Tythes from<br>150 <i>l.</i> to 200 <i>l.</i> — — — — } | 250000      | 16  | 4,000,000 | 0 0 |
|       | 8                | All Houses belonging to Farms, or Farms<br>from 120 <i>l.</i> to 220 <i>l.</i> per <i>Annum</i> — — — }                                                                                                                                                                                                                    | 2000        | 15  | 30,000    | 0 0 |
|       |                  | Carried over                                                                                                                                                                                                                                                                                                               | 268350      |     | 4,841,500 | 0 0 |

| Class | N <sup>o</sup> |                                                                                                                                                            | Yearly Tax | £.        | s.         | d.  |
|-------|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------|------------|-----|
|       |                | Brought over                                                                                                                                               | 268,350    | 4,841,500 | 0          | 0   |
|       | 9              | Town Houses without Shops, two Rooms on a Floor — — — — }                                                                                                  | 250,000    | 10        | 2,500,000  | 0 0 |
|       | 10             | Country Houses, three Rooms on a Floor, and Farm Houses of Farms above 60 l. per Annum to 120 l. per Annum, and Livings from 80 l. to 150 l. per Annum — } | 200,000    | 10        | 2,000,000  | 0 0 |
|       | 11             | Country Houses, the Rents 10 l. to 20 l. per Annum — — — — }                                                                                               | 140,000    | 5         | 700,000    | 0 0 |
|       | 12             | Small Country Houses with two Rooms on a Floor, and Farms above 30 l. and under 60 l. and all Livings from 50 l. to 80 l. per Annum — — — — }              | 120,000    | 3         | 360,000    | 0 0 |
|       | 13             | All small Houses and Cottages from 2 l. to 10 l. per Annum, and Farm Houses for Farms from 10 l. to 30 l. per Annum — — — — }                              | 121,650    | 30        | 182,475    | 0 0 |
|       |                |                                                                                                                                                            | 1,100,000  |           | 10583975   | 0 0 |
|       |                | The Land-Tax in Time of War at 1 s. in the Pound, (in Time of Peace 6 d. in the Pound) — — — — }                                                           |            |           | 500,000    | 0 0 |
|       |                | Savings on the Materials in the building and equipping of the King's Ships — — — — — }                                                                     |            |           | 200,000    | 0 0 |
|       |                | A further annual Saving, will be by Deaths of those who now enjoy Places, Pensions, or Salaries — — — — — }                                                |            |           | 50,000     | 0 0 |
|       |                |                                                                                                                                                            |            |           | 11,333,975 | 0 0 |

DEDUCTIONS.



## DEDUCTIONS.

|                                                  |       |         |
|--------------------------------------------------|-------|---------|
| For collecting eleven Millions at 3 <i>d.</i> in |       |         |
| the Pound                                        | — — — | 137,500 |
| For Bounty on Corn, <i>Irish</i> Linen, and sun- |       |         |
| dry Exports                                      | — — — | 200,000 |
|                                                  | — — — |         |

337,500 0 0

10,996,475 0 0

## To be applied in Time of War.

|                                                   |       |            |
|---------------------------------------------------|-------|------------|
| To his Majesty's Civil List                       | — — — | £. 800,000 |
| To Payment of the three and half <i>per Cent.</i> |       |            |
| Extra Interest on the three Millions of Life      |       |            |
| Annuities                                         | — — — | 105,000    |
| To Payment of the Trustees Expences               | —     | 1,000      |
| To pay the Interest of the National Debt          |       |            |
| and Supplies for the current Service of the       |       |            |
| Year                                              | — — — | 9,090,475  |
| To pay off the National Debt yearly               | —     | 1,000,000  |

10,996,475

## In Time of Peace.

It is proposed that all the said Taxes shall continue, except the Land-Tax, which, being reduced to 6 *d.* in the Pound, as the landed Interest pay on their Houses, will cause a Deduction of 250,000 *l.* then will remain the Sum of

10,746,475 0 0

To be applied, *viz.*

|                                                 |       |            |
|-------------------------------------------------|-------|------------|
| The King's Civil List                           | — — — | £. 800,000 |
| Extra Interest on the Life Annuityants and      |       |            |
| Charges                                         | — — — | 106,000    |
| For keeping 24,000 able Seamen, exclusive       |       |            |
| of the Officers in Part pay                     | — — — | 100,000    |
| To pay off the Interest of the National         |       |            |
| Debt, and for the Supplies for the current Year |       | 3,000,000  |
| The Remainder to pay off the National Debt      |       | 6,740,475  |

10,746,475

My next Business is to convince the several Persons of the different Classes, how beneficial a Scheme of this Sort would be to them, as the Land-Tax will be reduced three Fourths, and all the other Taxes (excepting some few) are to be taken off.

I SHALL begin with the Noblemen, &c. of the four first Classes, to whom I shall name only three Taxes, by which, if they will duly consider them, they will find themselves great Gainers, *viz.* by reducing three Quarters of the Land-Tax, the Malt-Duty, and Duty on all Wines (except *French Wines.*)

To the six next Classes, if they consider the many Taxes, Duties, and Excises on all the Necessaries of Life (too numerous to mention) being taken off, how greatly all the Traders and Mechanics of this Nation will be benefited, by the great Increase of Commerce and Manufactories such a Scheme will produce, when this Nation is a Kind of Free Port : Especially when they consider the heavy Load of all the present Taxes lying on them at present ; and that every Tax and Duty laid on by Parliament is increased by the Vender to the Consumer a fourth Part more, they will have Reason to rejoice . And especially the fair Trader, who is so great a Sufferer under the present Load of high Duties, which are the Cause of all Smuggling, and much Perjury : For he will be relieved of this Burthen, and get rid of his dishonest and perjured Rivals in Trade, who enrich themselves by those Means which impoverish the fair Trader.

As to the three last Classes, they will be much eased, especially those who have Families, if they consider only how cheap all the Necessaries of Life will be. Widows, and Ladies of slender and small Fortunes, will be able to live much better than they now do.

THE Utility and Benefit each Person will receive from this Scheme, will plainly appear in stating the following Case, for about ten Years past, of Mr. B. who then declined Business with a Fortune of 10,000*l.* which he laid out in the Purchase of New South-Sea Annuities, at the then Price of about 95 (but I will say par) and he became possessed of 10,000 *l.* of those Annuities, which brought him in for Interest, at 4 *per Cent. per Ann.*

£. s. d.

400 0 0

Upon a Calculation he then made of the many Duties, Taxes, and Excises, (all which now exist) his Income was affected thereby upwards of, *per Ann.*

100 0 0

He had then to live upon — — — — £. 300 0 0

Since then, the following Taxes have been laid on, which affect him in the following Manner.

|      |                                                                                                                                                                                                                                                                          |   |        |   |  |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--------|---|--|
| 1746 | The Glass-Duty on all sorts of Glass Bottles                                                                                                                                                                                                                             | } | 2 0 0  | } |  |
|      | Drinking-Glasses, Crown and Plate-Glass                                                                                                                                                                                                                                  |   |        |   |  |
| 1747 | The Act for repealing the several Rates and Duties on Houses, and for granting other Rates and Duties upon Houses, Windows or Lights, each House 2 <i>s.</i> each Window 6 <i>d.</i> for fourteen Windows 9 <i>d.</i> for nineteen Windows, and upwards 1 <i>s.</i> each | } | 2 16 0 | } |  |
|      | (e) The Coach Duty                                                                                                                                                                                                                                                       |   |        |   |  |
| 1748 | Passed that grievous Duty on Trade of 12 <i>d.</i> in the Pound on all Goods imported, which affects every middling Family                                                                                                                                               | } | 8 0 0  | } |  |
| 1748 | Duty on Windows and Lights extended to contiguous Buildings, Sky-Lights, and Lights in Dwelling-Houses                                                                                                                                                                   |   |        |   |  |
|      |                                                                                                                                                                                                                                                                          |   | 1 10 0 |   |  |

277 14 0

(e) Some People too hastily have concluded that Mr. B. ought not to have kept two Carriages, according to his Circumstances: To which I must reply, that before the Year 1746, very few People thought of this Tax; and, as he kept a Pair of Horses, the Difference between one and two Carriages was only in the Cost of them; and whether he continued the keeping of both Carriages or not, this Act affected him the same, as it obliged him either to pay the Duty for them, or not to use them.

1750 The



|      |                                                                                                                                                     |   |   |        |             |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------|---|---|--------|-------------|
|      | Brought over                                                                                                                                        | — | — | —      | £. 277 14 0 |
| 1750 | THE Act for reducing the several Annuities of four <i>per Cent.</i> , to three and a half <i>per Cent.</i> until the 25th of <i>December</i> , 1757 | — | — | 50 0 0 | } 52 12 0   |
| 1756 | THE Tax on Plate                                                                                                                                    | — | — | 2 0 0  |             |
| 1756 | THE additional Tax on Cards and Dice                                                                                                                | — | — | 0 12 0 |             |
|      |                                                                                                                                                     |   |   |        | 225 2 0     |
|      | From which deduct his Parish Taxes, as Poor and Church Rates, and Ward Rates                                                                        | — | — | —      | } 17 14 0   |
|      |                                                                                                                                                     |   |   |        |             |
|      |                                                                                                                                                     |   |   |        | 207 8 0     |
|      | At Chriftnas 1757, a further Deduction of his Intereft, one half <i>per Cent.</i>                                                                   | — | — | —      | } 50 0 0    |
|      |                                                                                                                                                     |   |   |        |             |
|      |                                                                                                                                                     |   |   |        | 157 8 0     |

Reflecting upon the above Case of Mr. B. it plainly appears his Income, which was 300*l. per Ann.* in 1746, by the Increase of Taxes is or will be in 1757 reduced to less than 160*l.* and in so short a space of Time as ten Years, whereof two only of them were in War, fix Years Peace, and two Years neither War nor Peace; what will the Consequences be, if we engage in this absolutely necessary War, which may continue some Years, if a Stop is not put to this growing Evil? I fear the small Remains of Mr. B's Income will be in Effect wholly destroyed by the Consequence of the necessary Increase of our Taxes. And here I cannot forbear reflecting, that in the last ten Years, Peace hath hurt us as much as War: Peace, instead of bringing Plenty, hath brought Poverty, by lowering of Interest; and War, by accumulating our Taxes, will reduce us to a most deplorable State.

THE following Case may shew how grievously the Load of our present Taxes affect the Country Gentlemen and Landed Interest, especially those of Estates from 100 to 2000*l. per Ann.* and may convince those who have Children, how impossible it is to provide Fortunes for their younger ones, and how happy a Scheme of this sort would make them. I shall therefore state the Case of (a midling Gentleman) Mr. L. who now possesses a clear landed Estate of 600*l. per Ann.* consisting of only 5 Farms, exclusive of his Seat.

C

How

## How he is affected by the present Duties and Excises.

## First, how the Custom-house Duties affect him.

|                                                                                                                                                                                                        |         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| The Duty on Cotton-wool (as his Children, &c. wear Cotton Gowns, and yearly some is wanting for Furniture) affects him <i>per Ann.</i> at least — — — — —                                              | 0 5 0   |
| On Deals, Fir-baulks, and many other sorts of <i>Norway</i> Timber, which come cheaper, and is more easily worked than Oak, which is used in Repairs of his Farms and House                            | 0 18 0  |
| On Drugs, about 350 sorts, many of which are used in dying of Apparel, for his own and Servants Wear, and many sorts add to the Amount of his Apothecary's Bill                                        | 5 10 0  |
| On Fish, as Ling, &c. &c. — — — — —                                                                                                                                                                    | 0 3 0   |
| On Furrs and Skins above 20 sorts, some of which are used in making Hats for his own and Servants Wear, and other sorts in many Family Articles — — — — —                                              | 1 15 0  |
| On Groceries, including Almonds, Anniseed, Cinnamon, Cloves, Currants, Dates, Figs, Ginger, Liquorice, Mace, Nutmegs, Pepper, Pimento, dried Plumbs, Prunes, Sugars, and many other Articles — — — — — | 10 10 0 |
| On Hair, some of which are used in Wigs, Sieves, &c.                                                                                                                                                   | 0 8 0   |
| On Iron, used in Carriages and Repairs of his Farms and House, about half a Ton Weight a Year, the Duty thereon                                                                                        | 1 5 0   |
| On Laces of many sorts — — — — —                                                                                                                                                                       | 0 8 0   |
| On Leather, 7 sorts — — — — —                                                                                                                                                                          | 0 8 0   |
| On Linen Cloth, Holland, Long-lawns, Barras, Canvas of 10 sorts, Damask, Diaper for Tabling and Toweling, Sheet- ing, Dowlas, Drillings, Neckcloths, Ticking, all continu- ally wearing out — — — — —  | 6 0 0   |
| On Oils, as Sallad Oil, and other sorts used in Soap and many other Family Articles — — — — —                                                                                                          | 1 15 0  |
| On many sorts of Paper — — — — —                                                                                                                                                                       | 0 5 0   |
| On Pipe and Hogthead Staves — — — — —                                                                                                                                                                  | 0 3 0   |
| On Pitch, Tar, Turpentine and Rosin — — — — —                                                                                                                                                          | 0 5 0   |
| On Silks, many sorts wrought and raw — — — — —                                                                                                                                                         | 4 0 0   |
| Carried over                                                                                                                                                                                           | 33 18 0 |

|                                                               |    |    |    |   |
|---------------------------------------------------------------|----|----|----|---|
| Brought over                                                  | £. | 33 | 18 | 0 |
| On Spirits, as Rum, Brandy, Arrack, and other sorts, together | }  | 6  | 13 | 0 |
| about 28 Gallons, at 4s. 8d. per Gallon                       |    |    |    |   |
| On Tallow, (as it keeps up the Price of our own) and used in  | }  | 1  | 5  | 0 |
| many other Articles                                           |    |    |    |   |
| On Thread, many sorts                                         |    | 0  | 6  | 0 |
| On Tobaceo                                                    |    | 0  | 10 | 0 |
| On Yarn, many sorts                                           |    | 0  | 8  | 0 |
| On Wine, of which he uses one Pipe of Port per Year           |    | 12 | 10 | 0 |
| On fundry sorts of Wine, as Madeira, Rhenish, Florence,       | }  | 6  | 5  | 0 |
| Mountain and Lisbon, which upon a Medium of Seven             |    |    |    |   |
| Years, of the several sorts together, he consumes only        |    |    |    |   |
| 1 Hoghead                                                     |    |    |    |   |
| On Claret, cannot afford any                                  |    |    |    |   |
| On Coals                                                      |    | 2  | 15 | 0 |
| On China, Muslins, Dimities, Callicoos, and many other sorts  | }  | 3  | 0  | 0 |
| of India Goods                                                |    |    |    |   |
| On Pot-ashes, Weed and Wood-ashes, Toys, Saphora, Beads       | }  | 5  | 0  | 0 |
| of 10 sorts, Berries for Dyers Use, Lamp-black, Books,        |    |    |    |   |
| Bugles, Latten Plates, Carpets, Cafes, Cocoa Nuts, Cork,      |    |    |    |   |
| Hemp, Flax, Inkle, Ivory, Mahogany and other Woods for        |    |    |    |   |
| Cabinet-makers Use, raw Hides, &c.                            |    |    |    |   |
|                                                               |    | 72 | 10 | 0 |

### I proceed next to the Excises.

|                                                           |   |                 |    |   |
|-----------------------------------------------------------|---|-----------------|----|---|
| Excise, On Candles affect him yearly, at least            |   | 2               | 10 | 0 |
| On Wax ditto, he cannot afford any                        |   |                 |    |   |
| On Coffee, 13 lb. per Year                                |   | 6               | 0  |   |
| On Chocolate, 1 s. 6 d. per lb.                           |   | 0               | 16 | 0 |
| On Tea, for his own and Servants Use                      |   | 4               | 0  | 0 |
| On Hops                                                   |   | 0               | 6  | 0 |
| On Leather of many sorts, used for his own Shoes, Gloves, | } | 3               | 5  | 0 |
| Carriages, Harness, Servants Breeches, &c.                |   |                 |    |   |
| On Malt, for 10 Hogheads of strong Beer, 120 Bushels      | } | 5               | 5  | 0 |
| 16 Ditto small Beer                                       |   | 48              |    |   |
| 7 Ditto of Ale                                            |   | 42              |    |   |
|                                                           |   | 210             |    |   |
|                                                           |   | Bushels, at 6d. |    |   |
| Carried over                                              |   | 89              | 18 | 0 |



|                                                                                                                                                                                                         |            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| Brought over                                                                                                                                                                                            | £. 89 18 0 |
| On Paper, many sorts                                                                                                                                                                                    | 0 10 0     |
| On Stamps, for Leafes, Bonds, &c.                                                                                                                                                                       | 0 18 0     |
| On Salt                                                                                                                                                                                                 | 1 10 0     |
| On Soap, one penny half penny per lb. of which he uses 8 lb. }<br>per Week                                                                                                                              | 2 12 0     |
| On Spirits                                                                                                                                                                                              | 0 8 0      |
| On Starch and Powder                                                                                                                                                                                    | 1 8 0      |
| On Vinegar                                                                                                                                                                                              | 0 8 0      |
| On Glafs of all sorts                                                                                                                                                                                   | 2 10 0     |
| On Carriages                                                                                                                                                                                            | 8 0 0      |
| On Windows                                                                                                                                                                                              | 5 10 0     |
| On Plate                                                                                                                                                                                                | 2 10 0     |
| On Cards                                                                                                                                                                                                | 0 10 0     |
| That Duty on Trade, of Twelve Pence in the Pound on all<br>Goods imported, imposed 1748, as I have computed the<br>Custom-house so much under what they really are, this }<br>Duty affects him at least | 8 0 0      |

---

124 12 0

To which I add one fifth Part more, being the least Proportion  
on the said Duties and Excises, the Consumer pays Extra to  
the Importer and Venders for Interest of Stock lying dead in  
the same, and chance of bad Debts

---

25 18 4

Besides other Duties on numberless Articles, which may seem  
trifling in each Particular, tho', in the whole, they amount to  
a considerable Sum, which I omit, to obviate any Thought of  
Overcharge on any of the foregoing Articles; nor is any  
Charge made for the Custom-house Fees

---

150 10 4

I now proceed to his other necessary Taxes and Expences:

His Land-Tax to which his Estate is rated at 500*l.* which now  
is four Shillings in the Pound, but upon an Average of 17 Years,  
from 1740 to 1756 both inclusive, is about 3*s.* 6*d.* in the Pound } 87 10 0  
His Church and Poors Rate

---

3 0 0

---

Carried over 241 0 4

|                                                                                                                                                      |            |
|------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| Brought over                                                                                                                                         | £. 241 0 4 |
| Repairs of his Farms, the Chance of bad Tenants, Insurance from Fire, which amount to at least 2s. 6d. in the Pound on the whole Income of his Rents | 75 0 0     |

## His Servants Wages.

|                                                                                                                                                                                |           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| His Coachman's Wages, Washing included                                                                                                                                         | 12 0 0    |
| One Footman, ditto, ditto                                                                                                                                                      | 8 0 0     |
| One Boy to drive his Post Chaise                                                                                                                                               | 7 0 0     |
| One Gardener                                                                                                                                                                   | 18 0 0    |
| Two Maid Servants, and 1 Girl, Wages                                                                                                                                           | 13 0 0    |
| Liveries for his 3 Men Servants                                                                                                                                                | 15 0 0    |
| Doctor's Fees paid for himself and Family on a Medium of seven Years                                                                                                           | 7 7 0     |
| His Apothecary's Bill, upon an Average                                                                                                                                         | 11 15 0   |
|                                                                                                                                                                                | £. 408 24 |
| The Balance to provide for all the Necessaries for his Family, as Provisions of all Kinds, his Wife's and Children's Apparel, Linen, &c. his Children's Education, &c. is only | 191 17 8  |
| For the Provision to raise Fortunes for his younger Children.                                                                                                                  | 0 0 0     |
|                                                                                                                                                                                | 600 0 0   |

The following Case is to shew Mr. L. how much he will be benefited if a Scheme of this Sort is carried into Execution.

|                                                                                                                                                                                                  |          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| His Land-Tax in Time of War one Shilling in the Pound, in time of Peace six Pence only, therefore I charge it at a Medium of one Shilling in the Pound                                           | 12 10 0  |
| His Poor and Church Rate                                                                                                                                                                         | 3 0 0    |
| As Materials and Labour for the Repairs of his House and Farms will then be one fourth Part less than they now are; therefore that Article of 75 <sup>l</sup> . will be reduced to               | 56 0 0   |
| His Servants Wages and Liveries, which amounted to 84 <sup>l</sup> . ought and will be (considering all the Necessaries of Life being so greatly reduced, especially Tea) reduced to a half Part | 42 0 0   |
| Carried over                                                                                                                                                                                     | 113 10 0 |

|                                                                                                                                                                                                                                          |     |    |   |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|---|
| Brought over                                                                                                                                                                                                                             | 113 | 10 | 0 |
| His Doctor's Fees, as he paid before                                                                                                                                                                                                     | 7   | 7  | 0 |
| His Apothecary's Bill, as he paid before                                                                                                                                                                                                 | 11  | 15 | 0 |
| His House Duty according to this Scheme, is in the fifth Class. Vide Page 12.                                                                                                                                                            | 25  | 0  | 0 |
| His Balance to provide for all the Necessaries for his Family, as Provisions of all Kinds, his own, his Wife's and Children's Apparel, Linen, &c. his Children's Education, which was only 191 <i>l.</i> 17 <i>s.</i> 8 <i>d.</i> now is | 442 | 8  | 0 |
|                                                                                                                                                                                                                                          | 600 | 0  | 0 |

How happy would Mr. L. then be? and not obliged to go abroad to save Fortunes for his younger Children.

As Trade and Commerce are the true Support of this Nation, how greatly would they be increased hereby, if this Nation was a kind of Free Port, and the present Clog of Taxes taken off. Every Gentleman, or Lady of small Fortunes, would be able to live four times better than they now can do, and almost as cheap as in *Poland*, *Germany*, *Prussia*, the Southern Part of *France*, or elsewhere? I confess it a Hardship that Foreigners who receive our Interest can, and do live on, and for one fourth Part of the Expence that any one can do here; especially when we consider the many Advantages this Nation is blessed with, by its Fertility, almost capable of supplying the Inhabitants with all Necessaries of Life; the great Abundance of Provisions, as Corn, Fish, &c. that many foreign Countries take from us: And as in those Countries which we so largely supply, People live so much cheaper than here, it is a convincing Proof of the great Grievance of our present Taxes; which, if they can be remedied, and ample Supplies raised for the Service of the current Year, I hope it deserves the Attention of the Ministry.

Numberless



Numberless other Blessings this Nation will enjoy by a Scheme of this sort being carried into Execution. Amongst others, what a Comfort it will be to us to live as cheap here as in any other Country, and under so good a King, and our present Establishment in Church and State, and His Majesty's Royal Progeny so firmly settled to future Generations ; and the Trade and Commerce of these Kingdoms increased fourfold ; to the total Subversion of Cardinal *Fleury's* Scheme, and the ambitious Views of our implacable Enemy ? Our Colonies would then flourish more than the *French* Colonies now do ; our *East-India* Commerce would be increased ; and in a few Years deprive the *French* of the greatest Part of their Trade. By the Cheapness of Provisions here, Handycraft-men from most Nations would come and settle amongst us, Seamen to man our Fleets would never be wanting. And in Time of War an Overplus raised of more than one Million, and in Time of Peace upwards of six Millions, towards paying off the National Debt, in about 10 Years, would reduce it to fifty Millions, and in about 3 or 4 Years time, should the War continue, the Land Tax may be reduced to Six-pence in the Pound.

It is presumed this Scheme may be brought about with great Ease, as the System of the following principal Offices of State are not interfered with thereby, *viz.*

The Houses of Lords and Commons, His Majesty's Household, the Admiralty, the Navy Office, the Treasury, the Office of Ordnance, the Courts of Chancery or Common Law, the Post Office, and particularly the Act of Navigation.

Having shewn the Possibility of raising ample Supplies by one general Tax on Houses, whereby the Subjects of all Denominations

nations will be greatly eased of their present Burthen of Taxes, and a Stop put to that growing Evil the Increase of the National Debt. I beg leave to mention, the proper Time for so material an Alteration in our Constitution ought not to be neglected ; happy had it been for the landed Interest and commercial Part of this Nation, if a Scheme of this sort had been carried into Execution some Years past ; it would have prevented the Increase of our National Debt in the last ten Years many Millions (which we now pay Interest for.) Should the present War continue, according to the present Method of raising the Supplies, three Millions yearly will be wanted (exclusive of seven Millions raised by the Land-Tax, Malt, Mum, &c. Salt, Sinking Fund, &c.) which with the Interest will increase the Debt to upwards of one hundred and twenty-one Millions in ten Years, the Interest whereof, together with the other necessary Supplies, will then render all Schemes of this kind impracticable. And should a Deficiency happen in the Sinking Fund by the Decay of Trade, the Gentlemen of the landed Interest well know on whom such Deficiency must fall : Therefore it behoves them greatly to take so weighty an Affair into Consideration ; their Regard for the Welfare of their King and Country, the future Happiness of their own Families, the Good of Trade and Commerce, and the Success of our Colonies, Justice and Honesty to Widows, Orphans, and others, who have lent us their Money for the Support of the Nation, demands their Attention at this critical Conjunction ; which if they neglect or refuse now to afford, will not Posterity with Justice reproach them with bad Management, by leaving such a heavy Debt, the Interest of which will become so burthensome as may raise so great a Disgust as to alienate them from our present happy Establishment in Church and State, whereby their whole Properties may be lost in Confusion ?

IN

IN perusing a Pamphlet, intituled, ' An Essay on Ways and Means for raising Money for the Support of the Present War, without increasing the Public Debt, by *Francis Fauquier*, Esq; he in his 22d and 23d Pages, has not done proper Justice to the Name of the Gentleman he there mentions, viz. " The Method which occurs to me on this Occasion, and which has met with the Approbation of *all sober-minded considerable Men*, whom I have consulted upon this Head, is *no Scheme of my own* ; but has been *some Time published* under the Title of *Considerations* on the several high Duties which the Nation in general (as well as its Trade in particular) labours under : with a Proposal to raise the Whole by one single Tax."

" This Pamphlet (says he) is now universally acknowledged to have been written by Sir *Matthew Decker*, Baronet, a Man long versed in Business, intimately acquainted with, and frequently consulted by, Ministers on the Subject of public Revenues, and consequently Master of the Subject of which he treated. Sir *Matthew* goes further than I propose."

I cannot help observing with Concern, that Mr. *Fauquier* should mention such a chimerical Idea of Sir *Matthew Decker* Baronet's Thoughts, in proposing the most difficult Part of his Scheme to answer no Part of Sir *Matthew's* Intention ; as must appear to every thinking Person, by his proposing a Capitation-  
D Tax,



Tax, without a Thought of reducing the *Present Debt of the Nation*, which is now become so grievous to the Public, and so well known abroad. I am sorry he should fully Sir *Matthew Decker's* Name in the Manner he has done, as Sir *Matthew's* great Aim was for reducing, and not keeping up the National Debt to the Sum it amounted to in his Time, not above half what it now is, well knowing the bad Consequences thereof. His further essential Point was to promote the *Trade* of this Nation, by taking off all our Taxes, and raising a proper Supply by one single Tax on Houses, in the Method now treated of, and making the Nation a kind of Free Port, to both which essential Points Mr. *Fauquier* has been silent. And I cannot help informing him, his Scheme, although so well intended, will be cicatricing a foul Wound, and infallibly produce a Mortification.



A R E P L Y

A  
R E P L Y

TO THE

Author of a LETTER

ADDRESSED TO

BOURCHIER CLEEVE, *Esq;*

CONCERNING

His Calculations of TAXES.

R E P L Y

TO THE

AUTHOR OF A LETTER

ADDRESSED TO

BOURCHIER CLEVERLY

CONCERNING

HIS CALCULATIONS OF TAXES





A

# R E P L Y, &c.

S I R,

**I** AM as ignorant of the Author of the Paragraph in The CITIZEN, which occasioned your Letter to me, as I am of you, whose Candour or Knowledge is thereby questioned: But another Edition of my Scheme being now in the Press, induces me to make a short Reply to your Objections, which after having read with Attention and Care, I observe to arise from a mistaken Plan of your own laying down in your other Pamphlet, intitled, *Calculations of Taxes*, &c. and therefore no Wonder that so great a Difference should happen between your Calculation and mine.

You endeavour to make it appear in your first Rank, Number 1. of your said *Calculations*, that the Taxes of a Nobleman or Gentleman of 20,000 *l.* a Year in Land, including his Land-Tax, amount to 6,378 *l.* 18 *s.* near one third Part; and, upon that very Plan, down to a Person of 50 *l.* a Year, you calculate all your several subsequent Classes, at about one third Part of the Income of each; as, in your fourteenth Class, you say, a Person of 50 *l.* a Year pays in Land-Tax 10 *l.* so, you say, all his other Taxes are only 5 *l.* 12 *s.* amounting together to 15 *l.* 12 *s.* Now, Sir, I think no one can agree with your Calculations, who rightly considers the Nature of Duties and Excises, which

which affect almost all the Necessaries of Life, and consequently must fall most heavy on the middling and lower sort of People : Therefore can it be presumed, that a Gentleman of Fortune pays about one third Part of his Income in Taxes, and the poor Manufacturer, as you say in Class Number 28. (whose Wages are nine Shilling *per* Week, or 23 *l.* 8 *s.* *per* Year, and who must spend his whole Income in the Necessaries of Life for himself and Family, which Necessaries pay Duties and Excises, and consequently additional Expences on those Duties and Excises) pays no more, as you say, than 1 *l.* 11 *s.* 11 *d.* about one fifteenth Part only ? This is so apparently wrong, that it needs no further Confutation.

I proceed now to remark on your Letter addressed to me.

Your Calculations in this Pamphlet are as visibly erroneous as in your other : For you, Page 32, form a Cost of Commodities to the Amount of 425 *l.* 9 *s.* 11 *d.* from my Calculation of Duties and Excises, with additional Charges in Consequence thereof, being 105 *l.* 2 *s.* which exceeds the real Duties and Excises imposed by Parliament. Now, can it be supposed (*a*) that a Merchant, who pays high Duties on sundry Commodities, and of course has great Part of his Capital lying dead in such Duties, and who runs the Risque of bad Debts for the Goods when sold, besides great Waste suffered in the keeping till then ; can it be supposed, I say, that such Merchant can vend his Merchandize, and make no Charge for such Risque and Interest of his Money ? And must not the Shopkeeper, or Retailer, do the same in Justice to himself ?

(*a*) Sir *Matthew Decker* says, " The Duty upon Merchandise imported from Abroad, as well as upon our own exciseable Goods, amounts, in an Average, to above 50 *per Cent.* it would enable the Merchant, as well as the Shop and Warehouse-keeper, to trade with half the Stock, and make his Profit the same, or rather increase it, in Proportion to the lesser Sum for which he can purchase the same Commodity."

As the Excises more particularly affect the poor and middling People, I shall state a few Cases in order to convince you thereof, and at the same time make it clear to you, that your Calculation in the Cost of Commodities is ill grounded.

Suppose a Tax is laid on Leather to the Amount of Six Pence in a Pair of Shoes, and from that Tax, and Excises on Necessaries of Life, and what the poor Journeyman Shoemaker raises his Master in his Price of Workmanship, &c. his Master charges me 2 s. 6 d. *per* Pair extra on two Pair of Shoes, which serve me a Year; if, I say, that Tax affects me yearly 5 s. is it a Reason for you to calculate that I must buy ten Pair of Shoes a Year, or pay yearly 3 l. 15 s. for Shoes?

If an Excise be laid on Glass, which may affect me 1 l. 10 s. yearly in Crown Glass, to the Value of one Penny *per* Foot square, and a Pane of that Size, which before this Tax used to cost me 1 s. I now must pay 1 s. 4 d. for (which includes four Times as much as the Tax is laid for) do you imagine I must therefore use three Times as much Glass as I formerly did? or that I now pay my Glazier three Times as much as I did before? I say no: I pay him only 1 l. 10 s. more than before?

In Regard to Candles, I say, the Excise on this Commodity, though only 1 d. *per* lb. and affects me 2 l. 10 s. yearly, is no Reason why I should expend 15 l. for Candles; if I expend 10 l. for Candles, I am affected thereby 2 l. 10 l.

As to Soap, the Excise, which is so great as one Penny half Penny *per* lb. do not you imagine that, if that Incumbrance were taken off, it would be more than one Penny half Penny *per* lb. cheaper than it now is? For if bad Debts to the Amount of  
of



of 200 £. or 300 £. happen to the Soapmaker in a Year, the Government will not repay the Money received for Excise, and consequently the Soapmaker not only loses his Commodity, but also the Duty thereon.

In my Estimate of Taxes I have made a Charge of 8 £. for the Duty imposed 1748. of 1 s. in the lb. on all Goods imported: Is that a Reason I must expend, as in your Calculation of Taxes, 40 £. a Year more than before? You with equal Justice might have asserted, that new Duties will increase the Consumption of all Commodities.

Thus, Sir, I hope I have clearly proved to you, that the Foundation on which you raised both your Schemes is bad: *Ergo, debile Fundamentum fallit Opus.*

I am,

SIR,

Foots-Cray Place, the 15th  
of FEBRUARY, 1757.

Your very humble Servant,

BOURCHIER CLEEVE